
Schedule No. **4**

County Treasurer Records

**Prepared and Published by the
Montana Historical Society
Helena, Montana, 1985
Adopted by the Local Government
Records Committee, 1999**

MONTANA LOCAL GOVERNMENT RETENTION SCHEDULE

DEPARTMENT: COUNTY TREASURER

ITEM	RECORD TITLE AND DESCRIPTION	COMMENTS	RETENTION TIME
1.	A100 SERIES RECEIPTS BOOKS: a. A101- Miscellaneous receipt book for receipting cash & checks received. Includes real estate, but that is noted on statement, including monies from federal or state b. A103-special vehicle permits c. A104- Property deed d. A120-Inheritance tax receipt e. Registers	If on computer, may be put on COM	All Audit + 7 years if the county has a paper or microfilmed copy of the detail trial balance which includes this information.
2.	A101 MONTHLY REPORT		Audit + 2 years*
3.	ASSESSMENT/ TAX ROLL/LIST: a. Real Estate b. Personal Property and mobile homes	May be put on COM	a. Permanent b. 10 years*
4.	BALANCE SHEETS-DAILY: In some counties may be by individual clerk. A. Daily b. Journal		a. Audit + 1 year* b. Audit + 1 year*
5.	BANK STATEMENTS		8 years*
6.	BANKRUPTCY MATTERS: a. County claims b. Individual		10 years after bankruptcy is settled.*
7.	BIDS ON INVESTMENT		Audit + 1 years*
8.	BOND REGISTERS: BUILDING ; SCHOOLS		8 years after paid*
9.	CASH REPORT-TREASURERS MONTHLY: Detail cash report of county wide funds. All receipts and disbursements for each individual month.	May be put on COM or computer disk	Audit + 7 years*
10.	CHECK LIST FOR DAILY DEPOSIT All checks received from all departments.	Checks may be microfilmed for security and research	8 years*
11.	CHECK WRITE-OFF RECORD: Outstanding Check List		Audit + 7 years*
12.	CHECKING ACCOUNT BANK BOOKS :		8 years*
13.	CITY COLLECTION REPORT: Report Issued By County To City Treasurers Report- Monthly		Audit + 7 years*

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* Final report received by County Commissioners and must be audited before disposal.

** Final report received by Supt. Schools

Revision 1.0 DATE 5.2005

FOR RECORD DISPOSAL SEE MCA 2-6-403
COM is Computer Output Microfilm

MONTANA LOCAL GOVERNMENT RETENTION SCHEDULE

DEPARTMENT: COUNTY TREASURER

<u>ITEM</u>	<u>RECORD TITLE AND DESCRIPTION</u>	<u>COMMENTS</u>	<u>RETENTION TIME</u>
14.	CITY SPECIALS: Delinquent city SID'S	Receipted on tax bill, final copy to city. If on computer, may be put on COM	30 years
15.	DISTRIBUTION REPORT: Daily or Monthly	May be put on COM	Audit + 1 fiscal year*
16.	LICENSE: a. Business (Z), Itinerant, Liquor, Transient Retail, Vendor b. Dog c. Register		a. Audit + 2 years* b. Audit + 1 year* c. 1 year after last entry +Audit +2*
17.	MOBILE HOME MOVING DECLARATION		5 years*
18.	MONTHLY REPORTS: Includes: Reconciliation , JP reports, Clerk and Recorder reports, Clerk of Court reports, Sheriff		Audit +7 years*
19.	MOTOR VEHICLE : Certificates Certificate of Registration Certificate List		All 4 Years SEE MCA 61-3-101 #6*
20.	SCHOOLS: a. Budgets b. Federal Project records, receipts (Special Ed, Title I- III, Vo-Ed, NDEA misc. etc.,) c. School acct. funds d. distribution of county levy from Supt. Schools. e. Petty ledger f. Bonds, coupons		All **Audit + 7 years*
21.	STATE BOARD OF INVESTMENTS (STIP) RECORDS: Sales , purchases, interest		Audit + 2 years*
22.	STATE COLLECTION REPORT: State Treasurers Report Of County Collections : Monthly		Audit + 7 years
23.	TAX INCREMENTS: Report for counties that have a special Development Fund in existence.		10 years*
24.	TAX: PERSONAL PROPERTY a. Abatements b. Assignments c. Bills /statement/notice	May be put on COM	MCA 15-1-104 a 10 years* b. 30 years* c. 10 years*

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<u>ITEM</u>	<u>RECORD TITLE AND DESCRIPTION</u>	<u>COMMENTS</u>	<u>RETENTION TIME</u>
	d. Bills Returned		d. 2 years*
	e. Contracts		e. Life of contract +5 years*
	f. Correspondence		f. 2 years*
	g. Court Summons & Dismissals		g. 10 years*
	h. Delinquency notices- Writ of Execution		h. 2 years*
	i. Liens on real estate		i. 5 years*
	j. Legal Documents		j. 8 years*
	k. Notice for filing- Federal Land Bank		k. 2 years after payment*
	l. Mobile Home Tax Notice		l. 10 years*
	m. Receipts/ Misc. receipts.		m. 10 years
25.	TAX PROTEST: Personal and Real Estate		
	a. Correspondence		a. 2 years *
	b. Payment under Protest and Protest List		b. 5 years unless action pending*
26.	TAX : REAL ESTATE	May microfilm for security and reference. If on computer, may be put on COM	see MCA 15-1-104
	a. Abatements		a. 10 years*
	b. Assignments		b. 30 years
	c. Bills: may be called Ledgers, Statements		c. 30 years*
	d. Correspondence		d. 2 years
	e. Delinquent Tax Receipts		e. 30 years
	f. Delinquent Tax Sale Notice		f. 5 years*
	g. Delinquent Sale Record		g. 10 years*
	h. Delinquent Year End Tax List		h. Audit + 2 years*
	i. Homestead Tax Relief System		i. 3 years
	j. Receipts		j. 30 years*
	k. Redemptions		k. 30 years*
	l. Register		l. 30 years*
	m. Tax Deed-County Contract on Tax Deed Property		m. Life of contract + 7 years
	n. Tax Deed -County File		n. 30 years-Recorded in Clerk and Recorders office
	o. Tax Sale Certificate		o. Primary copy 10 years: Duplicate copy Audit + 1 year
27.	VOUCHERS SURRENDERED REGISTER		7 years after last entry and audit *
28.	WARRANT REPORT/ DISBURSEMENT REGISTER: Monthly		Audit +1
29.	WARRANTS/CHECKS: Canceled- Warrants usually given to C&R office; Checks kept by Treasurer office.		Audit + 7 years*

Revisions to TREASURERS Retention Schedule 8-1997:

Eliminated two (2) pages by reformatting to show items categorized under the titles:

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	MOTOR VEHICLES		
	TAX-PERSONAL PROPERTY		
	TAX- REAL ESTATE		
	TAX PROTEST		

Added: Tax Sale Certificate

Added: Tax Register

Rev 1.0 5-2005

Item #1 A101 SERIES RECEIPTS BOOKS: Retention time changed to: All Audit + 7 years if the county has a printed or microfilmed copy of the detail trial balance which includes this information.

b. A103- added "special vehicle permits

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